

AMENDMENTS TO THE SPECIFICATION:

Please replace the paragraph beginning at page 8, line 10, with the following amended paragraph:

The average grain diameter of the abrasive grains is not particularly limited, but it is preferably 1 μm to 60 μm , more preferably 5 μm to 20 μm . The average grain diameter of the abrasive grains of less than 1 μm is not practical because the cutting speed becomes remarkably low. The average grain diameter of the abrasive grains of more than 60 μm is not preferable because the surface roughness of the wafer surface becomes large after cutting, which degrades the quality of the wafer.